

Willard City  
CITY

June 30, 2007  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

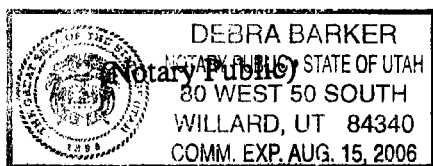
I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Willard City for the fiscal year ending June 30, 207 as approved and adopted by resolution or ordinance dated 6-8-06, 20  . A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
[ ] 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 8, 2006 for all budgetary funds.

Signed: [Signature]  
(Budget Officer)

Subscribed and sworn to this 7<sup>th</sup> day  
of July, 2006.



GENERAL FUND REVENUES				
Account Number	Source of Revenue	Prior Year Actual Revenue	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	51,056	55,950	57,803
3120	Prior Years' Taxes - Delinquent	3,073	3,000	1,000
3130	General Sales & Use Taxes	181,794	180,000	165,000
3140	Franchise Taxes	102,861	110,444	80,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	16,550	16,000	10,197
3190	Penalties & Interest on Delinquent Taxes	469	400	
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	3,080	3,060	2,600
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	17,673	35,629	30,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	2,729	2,627	2,300
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	109,000	108,995	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	55,181	62,289	63,000
3358	Liquor Fund Allotment	1,277	1,278	1,200
3370	Grants from Local Units: _____			

# Willard City

Governmental Unit

2005-06

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	2717	2415	2500
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	9906	5283	6000
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	4486	174	
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	10847	11124	10000
3480	Cemeteries			
3490	Miscellaneous Services: _____			
3500	<b>FINES AND FORFEITURES</b>	146820	141686	135000
3510	Fines			
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	15889	29280	10000
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies	9366	19514	8000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

Willard City

Governmental Unit

2006-07

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			16750
3890	Beg. General Fund Bal. to be Appropriated			
	<b>TOTAL REVENUES</b>	744,774	789,198	606,350

# Willard City

Governmental Unit

2006-07

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	54039	65800	70450
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	113721	155600	177400
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	15052	17950	17950
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	125481	154464	164150
4220	Fire Department	30147	249492	24500
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

# Willard City

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Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "C" Road Program	37529	38380	63000
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	50060	59650	63100
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	29395	15270	20800
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Cap Projects	252857	8633	
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Governmental Unit

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds		23 909	
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	36 493		
	TOTAL EXPENDITURES	744777	789148	1201350

# Willard City

Governmental Unit

2006-07

Fiscal Year

## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	252,857	8633	3E
	Interest Income			
	Other additions			
	<b>TOTAL REVENUE</b>	252,857	8633	
	<b>Beginning Fund Balance</b>	385,356	389150	347,620
	<b>TOTAL AVAILABLE FOR APPROP.</b>	638,213	397783	
	<b>EXPENDITURES:</b>			
	Road Proj		5570	49,000
	Park Imp		1690	80,000
	Bldg. Grounds			35,500
	Veh/Equip		42902	
	<b>TOTAL EXPENDITURES</b>	249,063	50163	164,500
	<b>Ending Fund Balance</b>	389,150	347620	183,120

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			



# Willard City

Governmental Unit

2006 07

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ENTERPRISE OR INTERNAL SERVICE FUND: \_\_\_\_\_

FORM 3

Account Number	Description	Prior Year Actual 20 05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	286,437	282,507	284,000
	Interest Earned	821	430	1,500
	Other:	11,734	5,389	4,000
	TOTAL OPERATING REVENUE	303,992	288,326	289,500
	OPERATING EXPENSES:			
	Personnel Services	57,997	61,442	69,500
	Contractual Services	49,054	54,250	50,000
	Material and Supplies	92,515	120,882	111,300
	Depreciation	72,658	70,000	70,000
	Other			
	TOTAL OPERATING EXPENSE	272,224	306,574	300,800
	OPERATING INCOME (LOSS)	31,768	<18,248>	<11,300>
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	30,779	8,674	78,800
	Interest Expense	<42,820>	<41,500>	<40,000>
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	19,727	26,993	27,500

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	19,727	26,993	27,500
	Plus: Depreciation	72,658	70,000	70,000
	Less: Major Improvements & Capital Outlay	<19,817>	<15,643>	<55,156>
	Bond Principal Payments	<38,774>	<39,494>	<42,344>
	TOTAL CASH PROVIDED (REQUIRED)	33,734	41,856	0
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	320,243	354,606	396,459
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			